



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 15, 2013

The Honorable Joseph S. Tate
Chief Judge
County of Smyth General District Court
109 West Main Street, Room 231
Marion, VA 24354

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Smyth
Judicial District: Twenty-eighth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Costs and Fines

The Clerk and her staff did not properly bill and collect court costs and fines. In two of 39 cases tested, the auditor noted the following errors.

- In one local case, the Clerk miscoded the court-appointed attorney fees of \$151 as a local fine instead of local court-appointed attorney fees. Additionally, the Clerk did not bill the defendant the local fine of \$300.
- In one case, the Clerk did not bill the defendant for approved court appointed attorney expenses of \$5.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs and fines in accordance with the Code of Virginia.

Properly Maintain Case Papers

The Clerk and her staff did not properly retain all case papers. Specifically, we could not locate two cases. We recommend the Clerk and her staff maintain the court's records in accordance with the General District Court Manual.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: vlb

cc: The Honorable V. Blake McKinney, Judge
Heidi Zumpf Campbell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia